Form **972** (Rev. February 1987)

Consent of Shareholder To Include Specific Amount in Gross Income

(Under Section 565 of the Internal Revenue Code)

OMB No. 1545-0043 Expires 9-30-89

Department of the Treasury Internal Revenue Service

(To be filed with the income tax return of the corporation that claims the deduction for consent dividends. See instructions)

Address (Number, street, city,	state, and ZIP code)		
beginning (Month, day, y	and ending	in gross income on the ret This ar (Month, day, year) (Name of corporation)	curn for the shareholder's tax year mount represents a taxable dividend to
		(Name of Corporation)	
		s (Number, street, city, state, and ZIP code)	
owned by the shareholder a	as shown in Schedule A below		
(the last	t day of the corporation's tax y	ck owned on (month, day, year) ► year) on which consent distribution is made	e.and to which consent for that
(the last	ent concerning shares of stoot t day of the corporation's tax y tion is given. Number of shares	ck owned on (month, day, year) ► year) on which consent distribution is made Certificate numbers	e and to which consent for that Amount of consent distribution allocable to each class owned
(the last distribu	t day of the corporation's tax y tion is given.	year) on which consent distribution is made	e.and to which consent for that Amount of consent distribution allocable to
(the last distribu	t day of the corporation's tax y tion is given.	year) on which consent distribution is made	Amount of consent distribution allocable to each class owned
(the last distribu	t day of the corporation's tax y tion is given.	year) on which consent distribution is made	Amount of consent distribution allocable to each class owned
(the last distribu	t day of the corporation's tax y tion is given.	year) on which consent distribution is made	Amount of consent distribution allocable to each class owned
(the last distribu	t day of the corporation's tax y tion is given.	year) on which consent distribution is made	Amount of consent distribution allocable to each class owned
(the last distribu	t day of the corporation's tax y tion is given.	year) on which consent distribution is made	Amount of consent distribution allocable to each class owned
(the last distribu	t day of the corporation's tax y tion is given.	year) on which consent distribution is made	Amount of consent distribution allocable to each class owned
(the last distribu	t day of the corporation's tax y tion is given.	year) on which consent distribution is made	Amount of consent distribution allocable to each class owned
(the last distribu	t day of the corporation's tax y tion is given.	year) on which consent distribution is made	Amount of consent distribution allocable to each class owned
(the last distribu	t day of the corporation's tax y tion is given.	year) on which consent distribution is made	Amount of consent distribution allocable to each class owned
(the last distribu	t day of the corporation's tax y tion is given.	year) on which consent distribution is made	Amount of consent distribution allocable to each class owned

Schedule A (continued)

	mount of consent ribution allocable each class owned	dis	Certificate numbers		Number of shares	Class of stock
		\$				
						
·						
·						
			··			
Total consent distribution		\$			ibution	Total consent distr

oignature

Under penalties of perjury, I declare that I have examined this consent, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Date ►	Consenting shareholder ▶	

Date ▶

It a corporation:			

Signature of officer ▶

Instructions

(Section references are to the Internal Revenue Code.)

Paperwork Reduction Act Notice

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Who Files Form 972.—File Form 972 if you are a shareholder who agrees to include a specific amount as a taxable dividend in your gross income for your tax year in which the corporation's tax year ends. The

dividend can only be one that would be includible in the shareholder's gross income if actually paid. This agreement establishes the corporation's basis for a consent dividend deduction under section 565(a).

When To File.—Form 972 must be filed with the corporation on or before the due date of the corporation's income tax return for the tax year for which the dividend paid deduction is claimed.

The corporation claiming the deduction for consent dividends must file with its income tax return a completed Form 973, Corporation Claim for Deduction for Consent Dividends, and one completed Form 972 for each consenting shareholder. Identifying Number.—Individuals should enter their social security number; all others should enter their employer identification

Title ▶

Signature.—Form 972 must be signed. For a corporate shareholder, the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other authorized officer (such as tax officer) must sign the

The shareholder's attorney or agent may sign this consent if he or she is specifically authorized by a power of attorney which, if not previously filed, must accompany Form 972.